

Abstract of the Disclosure:

A magnetic loss material includes a soft magnetic powder and a binder. In the magnetic loss material, a frequency dispersion profile of an imaginary part magnetic permeability ( $\mu''$ ) has at least two different dispersion portions including a first dispersion portion (D1) at a relatively high-frequency side and a second dispersion portion (D2) at a relatively low frequency side. The imaginary part magnetic permeability has first and second maximum values ( $\mu''_{\max}$  (D1) and  $\mu''_{\max}$  (D2)) as the maxima within the first and the second dispersion portions, respectively. The second maximum value is equal to or greater than the first maximum value. The second dispersion portion may be the dispersion owing to magnetic resonance. The first dispersion portion may be the dispersion owing to eddy current.